



Subject card

Subject name and code	Cost accounting for engineers, PG_00056619						
Field of study	Mechanical and Medical Engineering, Mechatronics, Mechanical Engineering, Transport and Logistics, Power Engineering, Management and Production Engineering, Design and Construction of Yachts, Naval Architecture and Offshore Structures						
Date of commencement of studies	October 2026		Academic year of realisation of subject		2026/2027		
Education level	first-cycle studies		Subject group				
Mode of study	Full-time studies		Mode of delivery		at the university		
Year of study	1		Language of instruction		Polish		
Semester of study	1		ECTS credits		1.0		
Learning profile	general academic profile		Assessment form		assessment		
Conducting unit	Transport and Logistics -> Institute of Naval Architecture -> Faculty of Mechanical Engineering and Ship Technology -> Faculties of Gdańsk University of Technology						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Anna Dembicka				
	Teachers		dr Anna Dembicka				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
	eNauczanie source addresses: Moodle ID: 7603 Rachunek kosztów dla inżynierów (PG_00056619), W, przedmiot humanistyczno-społeczny (wybieralny), sem. 1, zimowy 2026/27 https://enauczanie.pg.edu.pl/2025/course/view.php?id=7603						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	15		1.0		9.0	25
Subject objectives	The aim of the course is to provide students with knowledge of the principles of identifying, classifying, calculating, and analyzing costs, which are essential for evaluating a company's performance and making economic decisions.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K6_K71] is able to explain the need to apply knowledge from humanistic, social, economic or legal sciences in order to function in a social environment		The student is able to explain the need to apply economic knowledge when functioning in a social environment, particularly with regard to cost accounting.		[SK2] Assessment of progress of work [SK3] Assessment of ability to organize work [SK5] Assessment of ability to solve problems that arise in practice		
	[K6_W71] has general knowledge in humanistic, social, economic or legal sciences, including their fundamentals and applications		The student knows and understands the basic concepts, principles, and methods of cost accounting and their application in organizational activities.		[SW1] Assessment of factual knowledge [SW2] Assessment of knowledge contained in presentation [SW3] Assessment of knowledge contained in written work and projects		
	[K6_U71] is able to apply knowledge from humanities, social sciences, economics, or law to solve problems		The student is able to apply economic knowledge to solve problems related to cost accounting.		[SU2] Assessment of ability to analyse information [SU3] Assessment of ability to use knowledge gained from the subject [SU4] Assessment of ability to use methods and tools		
Subject contents	Course content – lecture The concept of cost; the nature and role of cost accounting; cost accounting models (full and variable costing); criteria for classifying a company's own costs; measurement, recording, allocation, and calculation of costs; cost grouping and its relationship with the profit and loss account; Activity-Based Costing (ABC); Target Costing; Quality Cost Accounting; Life Cycle Costing; Kaizen Costing; Responsibility Accounting.						

Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	group presentation	70.0%	100.0%
Recommended reading	Basic literature	W. Gabrusewicz, Analiza finansowa przedsiębiorstwa. Teoria i zastosowanie, PWE, Warszawa 2014. E. Nowak, Analiza i kontrola kosztów przedsiębiorstwa, CeDeWu, Warszawa 2021. Analiza ekonomiczna w przedsiębiorstwie, red. nauk., M. Jerzemowska, PWE, Warszawa 2018.	
	Supplementary literature	Proposed by the instructor during the course of the classes.	
	eResources addresses		
Example issues/ example questions/ tasks being completed	fixed and variable costs, direct costs, expenditure, outlay, cost grouping, cost analysis, directions for improving solutions in the area of costing and cost accounting.		
Practical activities within the subject	Not applicable		

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